Assessment Year 1990-91

IN THE HIGH COURT OF UTTARANCHAL AT- NAINITAL

Income Tax Appeal No. 318 of 2001
(Old No. -110/1999)

The Commissioner of Income Tax, Meerut
and another …… Appellants.

Vs.

ONCG, as representative of
Mr. Zvadaki Gueorgui,
C/io M/s VVO Machino Import,
Tel Bhawan, Dehradun. …… Respondent.

Mr. S.K. Posti, Advocate for the appe3llants,
None for the respondent.

Hon'ble M.M. Ghildiyal, J.
Hon'ble B.S. Verma, J.

Heard learned counsel for the appellants.

By means of this appeal following question of law is raised for consideration of this Court:-

> Q. 1 Whether, on the facts and in the circumstances of the case, the learned ITAT was justified in directing to apply single stage grossing up of the Tax perquisites paid by ONGC on behalf of the assessee instead of multi stage grossing up, applied by the Assessing Officer under Section 195A of the Income Tax Act, 1961?

The matter is squarely covered by the judgment dated 30th September 2003 of this Court passed in Income Tax Appeal no.470 of 2001 The Commissioner of Income Tax, Meerut & another vs. O.N.G.C., Dehradun.

For the reasons recorded in the above judgment in Income Tax Appeal no. 470 of 2001 dated 30th September 2003, we answer this question in the affirmative i.e. in favour of the assessee and against the Department.

Appeal is disposed of accordingly. No order as to costs.

(Brahma Singh Verma, J.) **(M.M. Ghildiyal, J.)**

Dt. 19 .07.2004.
NCM: